## 1 2 3 4 5 6 7 UNITED STATES DISTRICT COURT WESTERN DISTRICT OF WASHINGTON 8 AT TACOMA 9 UNITED STATES OF AMERICA, 10 CASE NO. MC09-5020JRC Petitioner, 11 NOTICE OF HEARING AND ORDER TO SHOW CAUSE v. 12 PAUL W. HIATT, 13 Respondents. 14 15 Respondent, Paul W. Hiatt, is hereby notified that the United States has petitioned this 16 Court for an Order allowing the Internal Revenue Service to levy upon the real property located 17 18 at 7111 Raft Island Rd. NW, Gig Harbor, Washington (the "Property") in order to sell the 19 Property to satisfy part or all of the Respondent's unpaid federal income taxes, penalties, interest, 20 and other statutory additions for the income tax years 1993, 1994, 1995, 1999, 2000, 2001, 2002, 21 and 2003, as set forth in paragraph five in the government's petition. 22 This Court has examined the Petition of the United States and accompanying 23 Declarations of Revenue Officer Dave James and Nathaniel Parker, and it is hereby ORDERED 24 25 that Respondent has 25 days from the date of this Order to file with the Clerk of the Court a 26

written Objection to Petition. Any written Objection to Petition should demonstrate either that:

A. The liability has been satisfied; or

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satisfied; or	В.	Respondent	has other	assets	from	which	the	unpaid	tax	liabilities	can	be
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C. Applicable laws and administrative procedures relevant to the levy were not followed by the Internal Revenue Service.

It is FURTHER ORDERED that if Respondent files a written Objection to Petition with the Clerk of Court, then the Court will hold a hearing, at which the parties must appear, on **November 18<sup>th</sup>**, **2009**, **at 10:00 a.m.**, at the United States Courthouse, 1717 Pacific Avenue, Tacoma, Washington, 98402, in Courtroom D, for the court to consider Respondent's objections.

It is FURTHER ORDERED that, in addition to filing any Objection to the Petition with the Clerk of the Court, Respondent must also mail a copy of any Objection to the Petition to the attorneys for the United States, at the following addresses, on or before the filing date:

Nathaniel B. Parker Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 683 Ben Franklin Station Washington, D.C. 20044-0683

Jeffery C. Sullivan United States Attorney Western District of Washington U.S. Attorney's Office 700 Stewart Street, Suite 5220 Seattle, WA 98101-1271

If Respondent does not file an Objection to Petition within 25 days of service of this order, or if he files an Objection to Petition but fails to appear before the Court as instructed, the Court will enter an Order Approving an Internal Revenue Service Levy on the Real Property Located at 7111 Raft Island Rd. NW, Gig Harbor, Washington.

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It is FURTHER ORDERED that a copy of this ORDER TO SHOW CAUSE, together with the Petition and Declaration, shall be served upon Respondent within 5 days of the date of this Order, by any Revenue Officer of the Internal Revenue Service, by delivering a copy to Respondents at the following address: 7111 Raft Island Rd. NW Gig Harbor, Washington Service may also be completed by any other manner of service described in Rule 4(e)(1) of the Federal Rules of Civil Procedure. Proof of service shall be filed as soon as practicable. The Clerk shall forward copies of this Order to the attorneys for the United States at the address indicated on its pleadings. IT IS SO ORDERED. Dated this 14<sup>th</sup> day of October, 2009. J. Richard Creatura United States Magistrate Judge